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Make IRS Your Tomorrow

A Career In Accounting

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Department of the Treasury
Internal Revenue Service
Publication 1180 (8-82)

T22.44/2:

Join the Experts in Your Field

There's no better place to become an expert in accounting and tax law than at the Internal Revenue Service.

Through our unique training program, you'll build on your formal education to develop skills in auditing, investigating, and examining all types of tax returns.

From your first day as an Internal Revenue Agent, your development will be guided by authorities in the fields of accounting and taxation. As you progress, you may be selected to specialize in a particular area of taxation, such as Computer Auditing. Or, if you demonstrate the potential, you may be selected for eventual assignment as a Senior Agent, instructor, coach, administrator, or manager.

No matter what areas of accounting and taxation interest you, there's no better place to study them than right here.

After all, we've been in business for over a hundred years. Some of the best financial minds in the country work with us—and teach for us. We interpret the statutes and write the regulations everyone else follows.

To put it plainly, we wrote the book.

We Don't Just Collect Taxes

The Internal Revenue Service is the largest Bureau within the US Department of the Treasury. Our mission is to ensure fair and consistent application of tax laws throughout the country, and to make the unique American system of voluntary tax compliance work.

We are responsible for collecting approximately 90% of the revenues that ensure the existence of all types of vital Federal programs ranging from national defense to social and domestic improvement. Our other jobs include issuing interpretations and guidance on tax questions, assisting the public to understand and comply with their tax obligations, and investigating instances of tax abuse and fraud.

The IRS employs approximately 70,000 people in over a hundred occupations. About 14,000 of our staff are professional accountants. We have at least one District office in each state. The Districts are the offices that do most of the work involved in examining returns and collecting taxes. Ten Service Centers process most of the tax returns; a Data Center in Detroit handles all our non-tax data processing operations; and a National Computer Center in Martinsburg, West Virginia maintains and updates the master file of individual and business tax accounts. Seven Regional Offices provide staff support for the Districts and Service Centers, and the National Office, located in Washington, DC, develops and coordinates policies that are carried out by offices all over the country.

We have a constant need for new employees to help us in our work. The glue that holds us together is, after all, a staff of committed, talented, caring people.

We hope you will consider joining us.

Preparing for New Challenges

If you could ask us just one question about our positions, we bet you'd ask, "Exactly what will I be doing?" At IRS, we want you to be able to make an informed career choice. So, we've described below the working life of a typical first year Revenue Agent.

You will receive thorough training to prepare you for your duties. Your instructors will work closely with you throughout training to monitor your progress and assist with any problems.

Your training will generally begin with a few days of informal instruction to orient you to the IRS. You will then enter a period of about seven weeks of classroom training covering tax law, report writing and procedures, fraud and fraud detection, taxpayer relations, employment and excise taxes, estate and gift taxes, research and examination techniques, and rules of evidence. By the end of this period you will understand the theory of examining individual tax returns.

This is followed by a period of about six weeks when you will learn to apply, under the guidance of a highly skilled on-the-job instructor, what you have learned in the classroom. With the first part of your formal training behind you, and with an experienced Agent at your side, you will gradually be exposed to examining taxpayers' returns. You will visit taxpayers' offices, examine their books and records, raise and interpret questions of tax law, and determine their correct tax liabilities. In dealing with the taxpayers and their representatives, who may be attorneys or Certified Public Accountants, you will be required to explain and justify your findings.

In effect, you will gradually learn to be a human relations expert as well as a tax accounting expert. You won't find many careers this varied and this challenging. Nor will you find many opportunities to make independent decisions involving many thousands of dollars as early in your career as you will with us.

The first period of on-the-job training is followed by classroom training that will last about five weeks and will cover more complex areas of the law affecting individuals and introduce corporate tax law. By the end of this segment you will be able to examine corporate tax returns. A subsequent six week period of on-the-job training, again under the guidance of a senior Agent, will teach you to apply your theoretical knowledge to real life situations.

Between six and nine months after you have completed the second unit of formal classroom training, you will participate in the third, which will cover complex corporations, partnerships, and tax shelter issues. Again, subsequent on-the-job training will afford you experience in dealing with these issues.

As you demonstrate the capacity to manage them, you will be given more and more complex and challenging assignments.

Throughout your career there will be additional classroom training interspersed with field assignments to build your skills still further and keep you up to date on developments in your field.

Career Paths

One of the advantages of working for a large organization is that you may choose among many career paths.

An entry level Revenue Agent who progresses normally can generally expect to be promoted about once a year until he or she reaches the full working level for the position. So if you start out as a grade 7, you should be promoted to grade 9 at the end of your first year and to grade 11 at the end of your second year. Each promotion includes a pay raise of approximately $3,000.

After you reach the full working level, you will continue to receive assignments designed to strengthen your skills and prepare you for still higher level work. There is ample opportunity to advance. Roughly fifty percent of our professional accountants are working at the senior levels.

Your rate of progression to more complex and demanding work will depend on your skill, judgment, ingenuity, and drive.

You may be selected to become a generalist, or to specialize in taxation related to particular industries. Whichever route you follow, you will find many opportunities to expand your skills. You could receive a temporary assignment to a task force studying particular problems or issues. Or you could be assigned as a coach or instructor for a new group of trainees. Still other opportunities may include taxpayer assistance and public speaking assignments.

And, of course, there's management.

IRS has one of the best managerial selection and training programs in government. The overwhelming majority of our managers come from the ranks of our technical staff. We generally hold competition for managerial positions before vacancies occur. This allows us to make selections and provide developmental assignments for manager-designees so that they will be ready to assume their new responsibilities when the time comes.

Developmental assignments include formal classroom training and temporary assignments to managerial positions. Assignments are tailored to individual goals and needs and are designed to enable manager-designees to assume their new duties as quickly as possible.

Highly competent and experienced technical employees who are recognized as having executive potential can receive extensive developmental assignments. They are sometimes relieved of their normal duties for up to a year so they can perform special assignments designed to prepare them to assume some of the most important positions in the Service.

Extras That Count

The Internal Revenue Service offers an outstanding package of benefits, including Health Insurance, Life Insurance, Sick Leave, Vacation Leave, Retirement Plan, and more.

- Health Insurance. You may choose from a wide range of health insurance plans for yourself and your family. The government pays a percentage of the cost, and the employee pays the rest.
- Life Insurance. You may elect term life insurance coverage for which the government will pay part of the cost.
- Sick Leave. All full-time permanent employees earn thirteen days of sick leave each year. Unused sick leave accumulates indefinitely, providing a cushion against loss of salary because of serious illness.
- Vacation Leave. For the first three years of service, you will receive thirteen days of vacation leave a year. For three to fifteen years of service, you will receive twenty days a year. After fifteen years of service, you will earn twenty-six days a year. You may accumulate up to six weeks of vacation leave and carry it over from year to year.
- Retirement. The government offers an excellent retirement plan which allows you, for example, to retire on approximately 65% of your salary at age 55 after thirty years of service. Both employer and employee contribute to the plan.
- And more.

Promotions and assignments with known promotion potential are awarded on the basis of merit, after appropriate competition is held.

The IRS is an employee oriented organization which adheres to a policy of no layoffs, even in times of reduced activity and spending cutbacks.

Employees receive nine paid holidays each year.

Periodic pay increases are tied to the cost of living.

Employees who belong to the National Guard or the Reserves may receive Military Leave with pay.

Alternate work schedules are available for such purposes as continued education and religious observance.

Continuing professional education. The Service will provide training throughout your career to update your skills and broaden your background.

Most states accept IRS experience as partially or fully meeting the requirements to sit for the Certified Public Accountant or Certified Internal Auditor examination.

Payment for overtime when required.

Travel allowances.

If you have completed, or are within nine months of completing a college degree in accounting, or any college degree that included or was supplemented by twenty-four semester hours in accounting [business law may be substituted for up to six semester hours of accounting], you are eligible to apply for an Internal Revenue Agent position.

You are also eligible if you have four years of appropriate professional accounting experience, or an equivalent combination of education and experience, including the college credits referred to above.

At the back of this brochure you will find more specifics about our requirements. Please refer to that for additional information. And please write us if you would like to learn more.

What to do

You May Apply If You Are Within Nine Months Of Completing the Requirements

To apply for an Internal Revenue Agent position, send Standard Form 171, Office of Personnel Management Form 5001-ABC, and Office of Personnel Management Form 1170/17 or a college transcript to the IRS Special Examiner covering the area where you would like to work. Their addresses are shown below. [You may apply to only one IRS Special Examiner.] You should find the necessary forms in the back flap of this pamphlet. If you do not, you may request them from any IRS Special Examiner.

Please Note If a particular office does not anticipate hiring in the foreseeable future, it may stop accepting applications for a time. You may want to check with the office in which you are interested to ensure that they are accepting applications, or to find out when they will begin accepting applications so you may file at that time.

Or Write Us if you have any questions about the job, the qualifications, or the IRS in general.

IRS Special Examiners

PO Box 926
Atlanta, Georgia 30301
Covers: Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee

One North Wacker Drive
Chicago, Illinois 60606
Covers: Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin

PO Box 2979
Cincinnati, Ohio 45201
Covers: Indiana, Kentucky, Michigan, Ohio, West Virginia

7839 Churchill Way
LB-70
Dallas, Texas 75251
Covers: Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming

90 Church Street
New York, New York 10007
Covers: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont, Puerto Rico, Virgin Islands

831 Chestnut Street
Philadelphia, Pennsylvania 19107
Covers: Delaware, Maryland, New Jersey, Pennsylvania, Virginia, District of Columbia

525 Market Street
San Francisco, California 94105
Covers: Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington

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What Happens Next?

The IRS is an equal opportunity employer. All applications are judged on the basis of merit, with no consideration for extraneous factors such as age, sex, race, nationality, or physical handicap.

We evaluate your application against an objective scale and assign you a numerical rating. In most cases, you will receive a "Notice of Rating" within six weeks of filing your application.

Your name will be placed on a list of eligibles in order of rating: highest scores first. When we have openings, we consider candidates in score order. Part of the qualification process is an oral interview to test your skills in meeting and dealing with a wide variety of people under potentially stressful circumstances. You must pass this interview in order to be considered eligible for the position.

If you are selected, you will be notified in writing and we will arrange your starting date. You will be asked to provide the information we need in order to investigate your background. The sensitive nature of our work makes it imperative that a background investigation and tax check be satisfactorily completed for each new Revenue Agent during his or her first year with us.

Almost immediately after joining us, you will begin to receive training, either at your workplace under the direction of a skilled coach, or in a formal classroom setting.

And we hope that, as long as you're a Revenue Agent, your learning experiences will continue. As one young Internal Revenue Agent said, "It's a real education . . . every case is different and there's little or no chance for boredom. I feel that I am constantly learning."

Qualification Requirements

Our qualification requirements are specific. We've made them that way for a reason: to help ensure that all candidates are considered fairly, on the basis of one standard. As detailed as we've tried to be here, we still haven't covered all the points. Please feel free to ask questions—especially if they relate to whether you qualify and for what grades.

Most recent college graduates with little or no substantial work experience will qualify for entry at grades 5 or 7.

To qualify at grade 5 you need:

- A four year degree in accounting, or
- Any four year degree that included or was supplemented by twenty-four semester hours in accounting [business law may be substituted for up to six semester hours of accounting], or
- A Certified Public Accountant or Certified Internal Auditor certificate obtained through written examination, or
- Four years of professional accounting experience supplemented by twenty-four semester hours in accounting [business law may be substituted for up to six semester hours in accounting], or
- Recognized professional stature in accounting, such as could be obtained by having made substantial contributions to the field and having published work in professional journals.

To qualify at grade 7 you must meet one of the above *and*

Have completed an additional year of appropriate experience or education, or an equivalent combination of education and experience, or

Meet the requirement for Outstanding Scholar. You are an Outstanding Scholar if you:

Achieved a cumulative index of 2.9 or better on a scale of 4.0 for all courses completed at the time you apply or completed during your last two years of the undergraduate curriculum, or

Achieved a cumulative index of 3.5 or better for all accounting or auditing subjects completed during your last two years of the undergraduate curriculum, or

Attained a standing in the upper third of your class based on work completed at the time you apply. "Upper third" refers either to the upper third of your class in college or university or major subdivision (e.g., school of business administration), or

Were elected to membership in one of the national scholastic societies which meet the requirements of the Association of College Honor Societies other than freshman honor societies.

Note: If 10% or more of your undergraduate coursework was graded on a pass/fail or similar basis, you may not qualify as an outstanding scholar on the basis of cumulative index, but you may still qualify on the basis of class rank or membership in a national honor society.

To qualify at grade 9 you must

Meet the requirements for grade 7 and have an additional year of appropriate experience or education or an equivalent combination of experience and education.

To qualify at grade 11 you must

Meet the requirements for grade 9 and have an additional year of appropriate experience or education or an equivalent combination of experience and education.